

ORIGINAL  
**ARICOR**  
**Water Solutions**



0000138289

Direct: (623) 341-4771  
Fax: (623) 582-5160

July 31, 2012

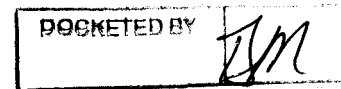
Arizona Corporation Commission  
Docket Control  
1200 W. Washington Street  
Phoenix, Arizona 85007

Arizona Corporation Commission

**DOCKETED**

**JUL 31 2012**

Re: Docket No. WS-03478A-12-0307



Pursuant to a request from Commission Staff, I have prepared and attached the revised schedule pages listed below. These pages should be substituted for the same pages included in Exhibit RLJ-DT3 to my Direct Testimony in this matter (filed on 7/6/2012).

Schedule B-2, Page 2  
Schedule B-2, Page 3

The schedule pages were updated to provide a subtotal column and include a documenting footnote. No substantive changes were made and no other schedules or pages are affected by this change.

Sincerely,

Ray L. Jones

RECEIVED  
2012 JUL 31 P 4: 02  
ARIZONA CORPORATION COMMISSION  
DOCKET CONTROL

**Far West Water & Sewer, Inc., Sewer Division**  
**Test Year Ended December 31, 2011**  
**Rate Base Adjustment RB-1**

**Plant In Service Balance**

Line No.	Description	Book Adjustments - (Included on Schedule B.2.1)										Adjustment	
		Actual End of Test Year	Conform to Decision No. 69335	2006 Audit Adjustment <sup>1</sup>	Plant Held For Future Use	Booked Capitalized Expenses	Unbooked Misc. Plant Retirements	Unbooked WWTP Retirements	Adjusted Book End of Test Year <sup>2</sup>	Exclude Section 14 Phase II Costs	Adjusted End of Test Year		
3													
4	351 Organization Cost	\$ -	-	-	-	-	-	-	-	-	-	-	
5	352 Franchise Cost	3,076	-	-	-	-	-	-	-	-	3,076	-	
6	353 Land and Land Rights	1,560,847	(334,587)	334,587	(147,410)	-	-	-	-	-	1,413,437	-	
7	354 Structures & Improvements	2,633,622	(9,581)	-	(75,000)	-	-	(71,559)	-	-	2,477,482	-	
8	355 Power Generating Equipment	68,993	-	-	-	-	-	-	-	-	68,993	-	
9	360 Collection Sewers - Force	3,705,476	(197,379)	-	-	(2,923)	-	-	-	(846)	3,504,328	-	
10	361 Collection Sewers - Gravity	8,749,140	(17,640)	0	-	-	-	-	-	(3,923)	8,727,577	-	
11	362 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	
12	363 Services to Customers	173,621	-	-	-	-	-	-	-	-	173,621	-	
13	364 Flow Measuring Devices	32,468	-	-	-	-	-	-	-	-	32,468	-	
14	365 Flow Measuring Installations	16,683	-	-	-	-	-	-	-	-	16,683	-	
15	366 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	
16	367 Reuse Meters and Meter Installations	2,310	-	-	-	-	-	-	-	-	2,310	-	
17	370 Receiving Wells	92,784	-	-	-	-	-	-	-	(18,557)	74,227	-	
18	371 Pumping Equipment	1,496,705	19,255	-	-	(19,255)	-	-	-	(101,067)	1,395,638	-	
19	374 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	
20	375 Reuse Transmission and Dist. Sys.	-	-	-	-	-	-	-	-	-	-	-	
21	380 Treatment and Disposal Equipment	21,650,302	(584,970)	(231,971)	-	(19,867)	-	(1,196,028)	-	-	17,685,412	-	
22	381 Plant Sewers	736,542	-	-	-	-	-	(4,569)	-	-	623,671	-	
23	382 Outfall Sewer Lines	2,256	-	-	-	-	-	-	-	(451)	1,805	-	
24	389 Other Plant and Misc. Equipment	418,687	4,833	-	-	(4,833)	-	-	-	-	394,141	-	
25	390 Office Furniture & Equipment	257,292	-	-	-	-	(2,720)	-	-	-	254,572	-	
26	390.1 Computers & Software	30,027	-	-	-	-	(18,670)	-	-	-	11,356	-	
27	391 Transportation Equipment	271,810	-	-	-	-	-	-	-	-	271,810	-	
28	392 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	
29	393 Tools, Shop & Garage Equipment	27,069	-	-	-	-	-	-	-	-	27,069	-	
30	394 Laboratory Equipment	33,710	-	-	-	-	(16,292)	-	-	-	17,418	-	
31	395 Power Operated Equipment	181,667	-	-	-	-	-	-	-	-	181,667	-	
32	396 Communications Equipment	17,191	-	-	-	-	-	-	-	-	17,191	-	
33	397 Miscellaneous Equipment	204,504	-	-	-	-	(7,633)	-	-	-	136,351	-	
34	398 Other Tangible Plant	238,828	-	-	-	-	-	-	-	-	238,828	-	
35		-	-	-	-	-	-	-	-	-	-	-	
36		-	-	-	-	-	-	-	-	-	-	-	
37	TOTALS	\$ 42,605,611	\$ (1,120,069)	\$ 102,617	\$ (222,410)	\$ (46,877)	\$ (69,861)	\$ (1,332,676)	\$ 39,916,333	\$ (2,165,201)	\$ 37,751,132	-	
38	Equity Adjustments (Schedule D-1)	\$ (1,120,069)	\$ 102,617			\$ (46,877)				\$ (2,165,201)		\$ (3,229,531)	
39													
40	Plant In Service per Books										\$ 42,605,611		
41													
42	Increase / (Decrease) in Plant In Service										\$ (4,854,479)		
43	<sup>1</sup> Adjustments of 2004 plant balances based on independent audit performed by Mallory & Associates CPA's at 12/31/2006												
44	<sup>2</sup> Adjusted plant in service balance including all book adjustments. Agrees with 2011 plant in service balance on Schedule B.2.1.												
45													
46	Supporting Schedules:												
47	B-2.1												

Accumulated Depreciation

Line No.	Acct	Description	Book Adjustments - (Included on Schedule B.2.1)				Rate Making Adjustments				Adjusted End of Test Year
			Actual End of Test Year	Unbooked Plant Retirements	Unbooked WWT Retirements	Difference From Calc'd on B-2.1	Eliminate Rounding Differences	Adjusted Book End of Test Year <sup>1</sup>	Exclude Section 14 Phase II Costs	NOT USED	
3											
4	351	Organization Cost	\$ -	-	-	\$ -	-	\$ -	-	-	\$ -
5	352	Franchise Cost	-	-	-	-	-	-	-	-	-
6	353	Land and Land Rights	-	-	-	-	-	-	-	-	-
7	354	Structures & Improvements	138,113	-	(71,559)	(15,284)	-	51,270	-	-	51,270
8	355	Power Generating Equipment	1,725	-	-	-	-	1,725	-	-	1,725
9	360	Collection Sewers - Force	181,585	-	-	(27,450)	-	154,135	(8)	-	154,126
10	361	Collection Sewers - Gravity	1,723,051	-	-	(10,525)	-	1,712,526	(39)	-	1,712,487
11	362	Special Collecting Structures	-	-	-	-	-	-	-	-	-
12	363	Services to Customers	8,395	-	-	(3,697)	-	4,698	-	-	4,698
13	364	Flow Measuring Devices	29,877	-	-	2,591	-	32,468	-	-	32,468
14	365	Flow Measuring Installations	13,766	-	-	2,918	-	16,683	-	-	16,683
15	366	Reuse Services	-	-	-	-	-	-	-	-	-
16	367	Reuse Meters and Meter Installations	96	-	-	(0)	0	96	-	-	96
17	370	Receiving Wells	1,546	-	-	(2)	2	1,546	(309)	-	1,237
18	371	Pumping Equipment	397,823	-	-	50,710	-	448,533	(6,317)	-	442,217
19	374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-
20	375	Reuse Transmission and Dist. Sys.	-	-	-	-	-	-	-	-	-
21	380	Treatment and Disposal Equipment	3,825,791	-	(1,196,028)	(497,379)	-	2,132,384	(48,301)	-	2,084,083
22	381	Plant Sewers	27,488	-	(4,569)	(1,025)	-	21,894	(2,708)	-	19,186
23	382	Outfall Sewer Lines	38	-	-	(0)	0	38	(8)	-	30
24	389	Other Plant and Misc. Equipment	45,316	(24,546)	-	(5,758)	-	15,012	-	-	15,012
25	390	Office Furniture & Equipment	31,463	(2,720)	-	(1,559)	-	27,184	-	-	27,184
26	390	Computers & Software	25,306	(18,670)	-	(2,927)	-	3,709	-	-	3,709
27	391	Transportation Equipment	125,372	-	-	68,655	-	194,028	-	-	194,028
28	392	Stores Equipment	-	-	-	-	-	-	-	-	-
29	393	Tools, Shop & Garage Equipment	3,124	-	-	0	(0)	3,124	-	-	3,124
30	394	Laboratory Equipment	21,263	(16,292)	-	(4,177)	-	793	-	-	793
31	395	Power Operated Equipment	23,457	-	-	1	(1)	23,457	-	-	23,457
32	396	Communications Equipment	1,182	-	-	0	(0)	1,182	-	-	1,182
33	397	Miscellaneous Equipment	137,179	(7,633)	(60,520)	(19,561)	-	49,465	-	-	49,465
34	398	Other Tangible Plant	107,473	-	-	-	-	107,473	-	-	107,473
35		Unreconciled Difference	-	-	-	-	-	-	-	-	-
36											
37		TOTALS	\$ 6,870,429	\$ (69,861)	\$ (1,332,676)	\$ (464,469)	\$ 1	\$ 5,003,423	\$ (57,690)	\$ -	\$ 4,945,733
38		Equity Adjustments (Schedule D-1)				\$ 464,469	\$ (1)				\$ 522,158

Workpapers:  
 FW Rate Case Data.xlsx